

Listing of the Claims

The following claims are pending in this application:

1-64. (**Cancelled**)

65. (**New**) A sound system for a spa, the spa comprising a housing having an upper rim of substantially uniform elevation, the sound system comprising:

a head rest mounted on or below the upper rim so as not to substantially alter the substantially uniform elevation and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation; and

at least one electronic speaker positioned to transmit sound through the at least one sound emitting perforation in the headrest, the at least one electronic speaker located below the upper rim of the housing.

66. (**New**) The sound system as recited in claim 65, further comprising a source of sound positioned within the housing and distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

67. (**New**) The sound system as recited in claim 65, wherein the at least one speaker comprises at least one electronic speaker positioned within the headrest.

68. (**New**) The sound system as recited in claim 65, wherein the at least one sound emitting perforation comprises a plurality of perforations.

69. (**New**) The sound system as recited in claim 68, wherein the plurality of perforations comprises at least two sets of perforations.

70. (**New**) The sound system as recited in claim 65, wherein the headrest comprises a resilient material.

71. **(New)** The sound system as recited in claim 70, wherein the resilient material comprises one of polyurethane and polyethylene.

72. **(New)** The sound system as recited in claim 65, wherein the at least one electronic speaker comprises a plurality of electronic speakers.

73. **(New)** The sound system as recited in claim 65, further comprising at least one sound wave guide adapted to transmit sound waves from the at least one electronic speaker to the at least one sound emitting perforation in the head rest.

74. **(New)** The sound system as recited in claim 65, wherein the at least one electronic speaker comprises at least one marine-grade audio speaker.

75. **(New)** The sound system as recited in claim 65, wherein the headrest is mounted to the housing of the spa.

76. **(New)** The sound system as recited in claim 75, wherein the headrest is mounted directly to the housing of the spa.

77. **(New)** The sound system as recited in claim 65, wherein the at least one electronic speaker is located directly beneath the at least one sound emitting perforation.

78. **(New)** The sound system as recited in claim 65, wherein the spa housing comprises a substantially rigid structure, and wherein the headrest is mounted to the substantially rigid structure.

79. **(New)** The sound system as recited in claim 65, wherein the headrest is mounted to the rim of the housing.

80. **(New)** The sound system as recited in claim 65, wherein the headrest is mounted to the spa housing wherein the substantially uniform elevation of the spa is unchanged.

81-83. **(Cancelled)**